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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:	*	Chapter 11
	*	
DELPHI CORPORATION, et al.,	*	Case No. 05-44481 (RDD)
	*	
	*	(Jointly Administered)
Debtors.	*	
	*	

**GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS'
SEVENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C.
§ 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS'
BOOKS AND RECORDS, AND (C) UNTIMELY CLAIMS**

COMES NOW the Georgia Department of Revenue, by and through counsel,
Thurbert E. Baker, Attorney General for the State of Georgia, and responds to the
Debtors' Seventh Omnibus Objection to Claims filed in the above case as follows:

The Georgia Department of Revenue has filed claim number 2276 against Delphi Integrated Service Solutions, Inc. ("Debtor") for unpaid withholding taxes, corporate net worth taxes, and corporate income taxes in the total amount of \$8,600.00. The Department's claim is entirely estimated as the records of the Department indicate that numerous returns were not filed by the Debtor. The Department's claim is estimated for January through April of 2005 and June through October of 2005 withholding taxes as the records of the Department indicate the returns for these periods were not filed. In

addition, the Department's claim is estimated for 2002, 2003, 2004, and 2005 corporate income taxes and corporate net worth taxes as the records of the Department indicate the returns for these periods were not filed. Until the above returns are provided, the Department is unable to determine the actual tax liability of the Debtor for these periods. Therefore, until the applicable returns are provided, the Department contends that its claim against the Debtor should be allowed as filed.

WHEREFORE, the Georgia Department of Revenue respectfully requests that its claim be allowed as filed and that it be granted such other and further relief as this Court deems just and proper.

This 5th day of February, 2007.

Respectfully submitted,

THURBERT E. BAKER 033887
Attorney General

DANIEL M. FORMBY 269350
Deputy Attorney General

JOHN B. BALLARD, JR. 035550
Senior Assistant Attorney General

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III 257020
Assistant Attorney General

CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' SEVENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY DOCUMENTS CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, AND (C) UNTIMELY CLAIMS upon:

John Wm. Butler, Jr., Esq.
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by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 5th day of February, 2007.

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III
Assistant Attorney General